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THOMAS H. MCTAVISH, C.P.A.
AUDITOR GENERAL

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

April 18, 2001

The Honorable John M. Engler, Governor
Members of the Legislature

We have reviewed the accompanying statement of revenue subject to constitutional limitation - legal basis of the State of Michigan for the fiscal year ended September 30, 2000 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in the accompanying statement is the representation of the State's management.

A review consists principally of inquiries of agency personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with auditing standards generally accepted in the United States of America, the objective of which is the expression of an opinion regarding the financial statement taken as a whole. Accordingly, we do not express such an opinion.

As described in Note 1, the accompanying statement was prepared in accordance with Sections 18.1350a - 18.1350e of the *Michigan Compiled Laws*, which provide statutory language to implement Article IX, Sections 26 and 33 of the State Constitution. Accordingly, the statement is not intended to be presented in conformity with accounting principles generally accepted in the United States of America.

Based on our review, we are not aware of any material modifications that should be made to the accompanying statement of revenue subject to constitutional limitation - legal basis of the State of Michigan for the fiscal year ended September 30, 2000 in order for it to be in conformity with the basis of accounting described in Note 1.

Sincerely,

A handwritten signature in black ink, reading "Thomas H. McTavish".

Thomas H. McTavish, C.P.A.
Auditor General